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06 SEP 14 AM 11:15
DODGE COUNTY, MINNESOTA
FRED HYTT, COUNTY CLERK

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Unless you file a written response to the appeal with the Nebraska Tax Equalization and Review Commission, in person or by United States Mail, postage prepaid, to the Commission, at P.O. Box 94732, Lincoln, Nebraska 68509-4732, **WITHIN THIRTY (30) DAYS** after service of this Notice in Lieu of Summons upon you, and serve a copy of same on Appellant, the Commission may enter Findings of Fact and Conclusions of Law and an Order against your interests.

The Appellant's address as shown in the Commission's file is: Rebecca R. Winterfeld,
5202 Ventura Dr., Fremont, NE, 68025

SIGNED AND SEALED September 13, 2006.

Seal



Wm. R. Wickersham, Chairperson
Tax Equalization and Review Commission

060326

03A13934

APPEAL TO THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

**READ ALL INSTRUCTIONS CAREFULLY BEFORE COMPLETING AND FILING
AN APPEAL.**

Please type or print all information.

1. A separate appeal form must be completed and filed for each decision, action, order, or determination from which you wish to make an appeal. **CAUTION:** If a valuation protest to the County Board concerned more than one parcel of real property, a separate appeal form for each parcel must be filed with the Commission.
2. Each appeal must be accompanied by a copy of the decision, action, order or determination appealed from or other documentation of that decision, action, order or determination.
3. A filing fee of \$25.00 must be paid with each appeal unless filed by a County Assessor or a County Board of Equalization. The fee may be paid in cash if delivered personally. A check or money order made payable to the Tax Equalization and Review Commission must be included with an appeal mailed to the Commission.
4. **CAUTION** This appeal form must be signed by an owner or other person described in Chapter 5 of the Commission's rules and regulations or legal counsel for a person who could appeal. A trustee, president, manager, partner, etc should provide their title.

ADDITIONAL INSTRUCTIONS ARE ON THE REVERSE.

For office use only

Filing Fee:

\$

25.00

Appeal #:

0613-225

Name & Mailing Address of Person signing this appeal:

Name:

Rebecca R. Winterfeld

(First, Middle Initial, Last)

Address:

5202 Ventura Dr.

(Street or other mailing address)

Fremont NE 68025

(City, Town or Post Office)

(State)

(Zip Code)

County where protest was filed:

Dodge

(County Name)

402-727-5191

(Day Time Telephone Number where Person Filing
Appeal can be reached)

Legal Description:

For Real Property: Include Lot, Addition, Location,
Address, Section, Township, Range.

For Personal Property: List Description & Location:

LOT 73, Lake Ventura

Attach separate sheet if needed.

Check and complete as applicable

☐ I am signing as a trustee of the _____

☐ I am signing as an officer, director, manager, partner, full time employee etc. of _____

☒ I am signing this appeal as owner

☐ I am signing as legal counsel for _____

Reason for Appeal: Be Specific. If additional space is needed attach additional sheets to each copy of this appeal form.

see attached sheets (3)

Under penalties of law, I declare that the information stated on this appeal form is, to the best of my knowledge and belief, true and correct.

sign
here

Rebecca Winterfeld

(Signature of Person Signing Appeal)

Rebecca Winterfeld

(Print your Name) & Title if any

8/19/06

(Date)

Filing Checklist: Appeal Form ☐ Documentation ☐ Filing Fee ☐ Signed ☒

Mailing address: Tax Equalization and Review Commission, P.O.Box 94732 Lincoln, Nebraska 68509-4732

**ACTION TAKEN BY THE DODGE COUNTY BOARD OF
EQUALIZATION**

ON THE 2006 PROPERTY VALUATION OF

PROTEST #317 (attached)

PARCEL #270110096

NAME & MAILING ADDRESS OF PERSON FILING PROTEST

Michael & Rebecca Winterfeld

5202 Ventura Dr

Fremont NE 68025

RECOMMENDATION OF THE REFEREE \$308,580.00 (see attached referee's report)

RECOMMENDATION OF THE STATE ASSESSOR FOR DODGE COUNTY - \$338,580.00 (see attached assessor's report)

COUNTY BOARD'S DETERMINATION FOR ASSESSMENT YEAR 2006

ACTION TAKEN - Adjust land value.
Based on the recommendation of the Referee.

LAND	\$120,000.00
BUILDINGS	\$188,580.00
TOTAL LAND & BUILDINGS	\$308,580.00

The assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in their office in electronic or paper form.

July 27, 2006

Date

Signature of County Board Vice-Chairman

COUNTY CLERK CERTIFICATION

Date Protest was Heard by Referee	Date of Decision	Date Notice of Decision Mailed to Protester
07/06/2006	July 24, 2006	July 31, 2006

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protester at the above-shown address on July 31, 2006.

Signature of County Clerk

This report of the Board's decision is also available at the county clerk's office. A copy of the report may be used to complete an appeal to the Tax Equalization & Review Commission.

COUNTY BOARD OF EQUALIZATION - original

ASSESSOR - Canary Copy

TAXPAYER - Pink Copy

TO BE FILED WITH
THE COUNTY
CLERK

Property Valuation Protest and Report of County Board of Equalization Action

- All attachments to this protest must be filed in triplicate
- Read instructions on reverse side

County Name

Dodge

FORM
422

NAME AND MAILING ADDRESS OF PERSON FILING PROTEST		Protest Number	Filed
Name Michael & Rebecca Winterfeld		317	6-29-2006
Street or Other Mailing Address 5202 Ventura Dr.		Protested Valuation 2006	Requested Valuation
City, Town, or Post Office Fremont		Land \$ 150,000	Land \$ 100,000
State NE	Zip Code 68025	Buildings \$ 188,580	Buildings \$ 146,056
Property Identification Number 290110096	Telephone Number (402) 727-5191	Total Land and Buildings \$ 338,580	Total Land and Buildings \$ 246,056
Real Property Description (Include Lot, Block, Addition, Location Address, Section, Township, Range, and County) and/or Personal Property Description LAKE VENTURA SUB LOT 73		Personal Property \$	Personal Property \$
Reasons for requested valuation change (attach additional pages if needed): see attached; inequity issues			

sign
here

Signature of Person Filing Protest

Rebecca Winterfeld

Date

6/29/06

Assessor's Recommendation	Referee's Recommendation (if Applicable)

Decision of County Board of Equalization for Assessment Year 20

Basis for Action Taken (County Board of Equalization Chairperson)

Land
\$
Buildings
\$
Total Land and Buildings
\$
Personal Property
\$

Check One:

☐ If checked, the assessor has certified to the county board of equalization that a copy of that portion of the property record file which substantiates the calculation of the protested value is maintained in the assessor's office in electronic or paper form.

☐ Attached is a copy of that portion of the property record file which substantiates the calculation of the protested value.

Signature of County Board Chairperson

Date

County Clerk Certification

Date Protest was Heard

Date of Decision

Date Notice of Decision Mailed to Protestor

The undersigned certifies that a copy of this protest and report of the action of the county board of equalization, which has been accepted by the assessor, has been mailed to the protestor at the above-shown address on _____, 20____.

Signature of County Clerk

Date

Reason for Appeal
Lot 73, Lake Ventura
Michael and Rebecca Winterfeld

Preface:

In response to Dodge County Referee's Report (attached) stating that based on the analysis of our neighborhood and of similar properties, said referee found no basis for a change in valuation based on equalization.

Facts:

The valuation comparatives that we presented in our property valuation protest dated 6/29/06 were not considered by the referee. These were **the same valuation comparatives** that we presented in our protest in 2005; at which time the Dodge County Board of Equalization found to be reliable and comparable in their determination to adjust the improvement valuation for year 2005.

The referee's report failed to include the information that the "sunroom addition" is a sun porch. Although it does have windows and doors for weather protection, it DOES NOT have heat or air conditioning; thereby limiting the use of the porch. This "addition" was actually a remodeling project. Prior to 2001, we had a screened-in porch, deck, and cement patio. Currently we have a sunporch, deck, and patio. The homes that we used as comparatives also have a sunroom/porch (some with HVAC), deck, and patio.

In the conclusion by the referee, it was stated as accurate that 'older homes with more square footage are valued at a lower price per square foot'. This being the case, clarification is needed as to why our home (built in 1982) has increased in valuation (+\$35,895) in 2006, while a newer home (built in 1986) with more square footage decrease in valuation (-\$2007) in 2006; **as did all the homes deemed as reliable and comparable by the Dodge County Board of Equalization** in our 2005 valuation appeal. Clarification is needed on why the Dodge County Board of Equalization would not use the **same comparatives** presented in the 2005 appeal (which, again they deemed reliable and comparable). Each of the comparables used in 2005 had a decrease in valuation from 2005 to 2006. By not using the same comparatives, the referee's analysis is questionable and the rationale is suspect.

BUILDING PROTEST INFORMATION 2006

Additional Assessment Information

Lot 73/Lake Ventura Division

Michael and Rebecca Winterfeld

Building Comparable Information

OWNER/LOT #	YR. BUILT	2005 VALUATION	2006 VALUATION	+/- CHANGE	SQ. ftage	2006 \$/sqft
Winterfeld/ 73	1982	152,685	188,580	+35,895	2798	67.39
*Pyle/ 26	1976	133,055	130,015	-3,040	2708	48.01
Nelson/ 24	1989	128,855	127,485	-1,370	2579	49.43
Helget/ 110	1976	135,975	130,260	-5,715	2704	48.17
Dillon/ 75	1984	254,895	252,155	-2,740	4280	58.91
Wilczynski/ 115	1986	189,695	187,688	-2,007	3236	58.00
Custer/ 96	1974	219,850	217,380	-2,470	3920	55.45

All the homes used in this comparison had similar miscellaneous improvements.

Looking at each residential property record card, it is evident that newer homes with more square footage are being assessed at a considerably lower rate than the house in question. Older homes with more square footage are being assessed at a lower rate and homes with similar square footage are being assessed at a lower rate.

The INEQUALITY in this is evident.

Additional information

In 2005, we protested the valuation of our home using the same statistical methods. Our assessment was decreased from \$190,650 to \$152,685.

In 2000, we protested the valuation of our home. We had our home (building and lot) on the market for 2 years, listed at \$265,000. We had one offer of \$195,000 in two years. Because we could not sell our home for the assessed valuation over a 2 year period, we felt the valuation was excessive. Our appeal was denied.

This information was presented to the Dodge County Board of Equalization in 2005. This information was deemed fair, reliable, and comparable to the home in question.

BUILDING PROTEST INFORMATION 2005

Additional Assessment Information

Lot 73/Lake Ventura Division
Michael and Rebecca Winterfeld

Building Comparable Information

OWNER/LOT #	YR. BUILT	2005 VALUATION	SQ. footage	2005 \$/sqft
Winterfeld/ 73	1982	190,650	2798	68.14
*Pyle/ 26	1976	133,055	2708	49.13
Nelson/ 24	1989	128,855	2579	49.96
Helget/ 110	1976	135,975	2704	50.29
Dillon/ 75	1984	254,895	4280	59.55
Wilczynski/ 115	1986	189,695	3236	58.62
Custer/ 96	1974	219,850	3920	56.08

All the homes used in this comparison had similar miscellaneous improvements.

Looking at each residential property record card, it is evident that newer homes with more square footage are being assessed at a considerably lower rate than the house in question. Older homes with more square footage are being assessed at a lower rate and homes with similar square footage are being assessed at a lower rate. The INEQUALITY in this is evident.

RE: Protest # 317 by Michael and Rebecca Winterfeld
Reason for requested valuation change: Equalization

Preface:

In response to Mr. and Mrs. Winterfeld's claim that the property at 5202 Ventura Dr is overvalued due to a lack of equalization, an analysis of neighborhood values was conducted. Twenty-six comparable properties (based on similarity in square footage, quality of construction, age and over-all condition) were found, listed (see attached), and analyzed.

The values per square foot range from \$95.00 to \$155.00 based on quality, condition, size, miscellaneous improvements and over-all amenities. The subject is in the upper range at \$121.00 per square foot. However, the subject has an additional sunroom that was part of a stated (per permit application) \$40,000 improvement in 2001 that is not typical of the comparables. This improvement is currently adding approximately \$25,000 in value to the property, which equates to approximately \$16.00 per square foot. Adjusting the subject value accordingly, the assessed value (all other things being equal) is \$105.00 per square foot. This amount falls in the lower range of values and shows no lack of equalization. Four of the comparables have similar miscellaneous improvements (see attached). Also adjusted, their values range from \$104.00 to \$119.00 per square foot.

Conclusion:

Based on the analysis of the subject's neighborhood and of similar properties (see attachments), this office finds no basis for a change in valuation based on equalization. The comparable properties listed by the protestor did not appear to be the most similar properties to compare and the miscellaneous improvements were substantially different. The fact that older homes with more square footage are valued at a lower price per square foot, as stated on the protest form would be accurate. Other things being equal, older homes and larger square footage homes will show a lower price per square foot. As for other homes with similar square footage being assessed at a lower rate, the analysis conducted doesn't seem to support this.

PARCEL #	SITUS	SF	BS SF	BS FIN	YR BLT	IMP VALUE	PSF
270109774	01819 \LA PLAYA	1362	1344	891	1973	\$ 130,015	\$ 95.00
270109767	01825 \LA PLAYA	1377	1377	690	1976	\$ 135,925	\$ 99.00
270110047	05244 \VENTURA	1678	1312	1157	1975	\$ 168,135	\$100.00
270110145	05130 \VENTURA	1792	1468	1468	1973	\$ 178,790	\$100.00
270109781	01813 \LA PLAYA	1524	1524	458	1974	\$ 155,910	\$102.00
270109718	05143 \VENTURA	1741	1372	1372	1974	\$ 179,690	\$103.00
270109942	01911 \BUENA VISTA	1788	1668	1216	1983	\$ 186,975	\$105.00
270110096	05202 \VENTURA	1558	1240	1240	1982	\$ 188,580	\$121.00
270109711	05135 \VENTURA	1460	1460	1101	1986	\$ 185,170	\$108.00
* 270109745	01814 \LA PLAYA	1726	1362	1206	1978	\$ 188,505	\$109.00
270110194	01723 \CALIENTE	1490	1490	1004	1980	\$ 161,790	\$109.00
270110264	05022 \VENTURA	1601	1217	1217	1980	\$ 175,275	\$109.00
270109837	05233 \VENTURA	1520	1520	1280	1978	\$ 166,655	\$110.00
270110138	05136 \VENTURA	1422	1422	1167	1978	\$ 159,620	\$112.00
270110117	05154 \VENTURA	1512	1512	1260	1978	\$ 171,305	\$113.00
* 270109795	01801 \LA PLAYA	1556	1556	1421	1978	\$ 177,500	\$114.00
270109921	01916 \BUENA VISTA	1479	2144	1200	1965	\$ 169,845	\$115.00
270109928	01922 \BUENA VISTA	1564	1564	1564	1982	\$ 184,885	\$118.00
270109697	05125 \VENTURA	1478	1192	1052	1993	\$ 175,140	\$118.00
270109907	01904 \BUENA VISTA	1496	2252	1119	1975	\$ 177,765	\$119.00
* 270109802	05203 \VENTURA	1344	1344	1000	1994	\$ 159,475	\$119.00
270109809	05209 \VENTURA	1512	1344	1344	1970	\$ 182,600	\$121.00
270109998	05286 \VENTURA	1442	1442	1442	1975	\$ 186,725	\$129.00
270110257	05028 \VENTURA	1624	1624	1624	1981	\$ 209,945	\$129.00
* 270109753	01820 \LA PLAYA	1525	1525	1525	1977	\$ 198,605	\$130.00
270109704	05131 \VENTURA	1472	1760	1472	1975	\$ 228,890	\$155.00

Adjusted
\$105

\$104

\$104

\$110

\$119

* Comparable properties with various, atypical porches/sunrooms, etc.

PARCEL #	SITUS	SF	BS SF	BS FIN	YR BLT	IMP VALUE	PSF
270109774	01819 \LA PLAYA	1362	1344	891	1973	\$ 130,015	\$ 95.00
270109767	01825 \LA PLAYA	1377	1377	690	1976	\$ 135,925	\$ 99.00
270110047	05244 \VENTURA	1678	1312	1157	1975	\$ 168,135	\$ 100.00
270110145	05130 \VENTURA	1792	1468	1468	1973	\$ 178,790	\$ 100.00
270109781	01813 \LA PLAYA	1524	1524	458	1974	\$ 155,910	\$ 102.00
270109718	05143 \VENTURA	1741	1372	1372	1974	\$ 179,690	\$ 103.00
270109942	01911 \BUENA VISTA	1788	1668	1216	1983	\$ 186,975	\$ 105.00
270109711	05135 \VENTURA	1460	1460	1101	1986	\$ 185,170	\$ 108.00
270109746	01814 \LA PLAYA	1726	1362	1206	1978	\$ 188,505	\$ 109.00
270110194	01723 \CALIENTE	1490	1490	1004	1980	\$ 161,790	\$ 109.00
270110264	05022 \VENTURA	1601	1217	1217	1980	\$ 175,275	\$ 109.00
270109837	05233 \VENTURA	1520	1520	1280	1978	\$ 166,655	\$ 110.00
270110138	05136 \VENTURA	1422	1422	1167	1978	\$ 159,620	\$ 112.00
270110117	05154 \VENTURA	1512	1512	1260	1978	\$ 171,305	\$ 113.00
270109795	01801 \LA PLAYA	1556	1556	1421	1978	\$ 177,500	\$ 114.00
270109921	01916 \BUENA VISTA	1479	2144	1200	1965	\$ 169,845	\$ 115.00
270109928	01922 \BUENA VISTA	1564	1564	1564	1982	\$ 184,885	\$ 118.00
270109697	05125 \VENTURA	1478	1192	1052	1993	\$ 175,140	\$ 118.00
270109907	01904 \BUENA VISTA	1496	2252	1119	1975	\$ 177,765	\$ 119.00
270109802	05203 \VENTURA	1344	1344	1000	1994	\$ 159,475	\$ 119.00
270109809	05209 \VENTURA	1512	1344	1344	1970	\$ 182,600	\$ 121.00
270110096	05202 \VENTURA	1558	1240	1240	1982	\$ 188,580	\$ 121.00
270109998	05286 \VENTURA	1442	1442	1442	1975	\$ 186,725	\$ 129.00
270110257	05028 \VENTURA	1624	1624	1624	1981	\$ 209,945	\$ 129.00
270109753	01820 \LA PLAYA	1525	1525	1525	1977	\$ 198,605	\$ 130.00
270109704	05131 \VENTURA	1472	1760	1472	1975	\$ 228,890	\$ 155.00

DODGE COUNTY REFEREE'S REPORT

Protest Number 317 Parcel Number 270110096

Address/Legal Description: Lot 73, Lake Ventura

Identification of Property Type:

<input checked="" type="checkbox"/> Single Family	<input type="checkbox"/> Commercial/Industrial Lot	<input type="checkbox"/> Special Valuation/Greenbelt
<input type="checkbox"/> 2-4 Family	<input type="checkbox"/> Commercial/Industrial Sub.	<input type="checkbox"/> CRP
<input type="checkbox"/> Duplex	<input type="checkbox"/> Dry Cropland	<input type="checkbox"/> Improved
<input type="checkbox"/> Multi-Family 4-12 Units	<input type="checkbox"/> Irrigated Cropland	<input type="checkbox"/> Other _____
<input type="checkbox"/> Multi-Family 12+ Units	<input type="checkbox"/> Grassland/Pasture	

Name and Address of Protestor(s) Present: Rebecca Winterfield

Issue(s) Presented by Protestor(s): See Protest

Information Provided by Owner and/or Representative:

☐ None
☐ Appraisal by a Nebraska Real Estate Appraiser properly credentialed
☐ Selected data of similar properties
☐ Selected data of similar properties that have sold recently
☐ Purchase Agreement or other sale documentation for the property
☐ Other factors that effect the value of the property; such as, easements, access, environmental considerations, etc.
☐ Income, vacancy and expense data relating to the property
☐ Copy of lease or lease information
☒ Costs of construction, cost of remodeling, addition, renovation, repairs
☒ Equalization data
☐ Other _____

RECEIVED
 06 JUL 20 AM 8:13
 DODGE COUNTY NEBRASKA
 FRED HATTY, COUNTY CLERK

Comments: _____

In order to be considered in the analysis of a property, a copy of ALL documents presented to the Referee must be included in the protest file. The presented documents are hereby made part of the review process.

Information Provided by the County Assessor:

☒ Property Record File
☐ Market sales data used in determining the value of the property.
☐ Income data used in determining the value of the property.
☐ Cost data used in determining the value of the property.
☐ Final correlation of value summary
☒ Qualified Sales Roster
☐ Reports and Opinions from PTA for County
☐ Other _____

Comments: _____

Date of Run : 06/30/2006

Protest # : 317
Action :

Owner : WINTERFELD/MICHAEL E & REBECCA R

Protestor: WINTERFELD/MICHAEL E & REBECCA R

68025-

Phone # : 402-727-5191

Map # : 256- 28- - 146-
Situs : 05202 VENTURA
Legal : LAKE VENTURA SUB LOT 73

```
Nbhd      : 8247
District  : 256
NDR Codes: 01 01 01 03 00 00
Class     : 1000
Type      : RES
```

	Prior Year	Appraised	Requested	Recommended	Board Value
Land Value :	68,865	150,000	100,000	150,000	
Improvement Value :	152,685	188,580	146,056	188,580	
Outbuilding Value :	0				
Total Value :	221,550	338,580	246,056	338,580	
Land Market Value :					

Sales Information

Book & Page # : 221-974
Sale Price : 125,000
Sale Date : 08/21/1992
Qualification : Yes
Grantor :

Building Permits

Permit #	:	2127
Date Opened	:	07/16/2002
Date Reviewed	:	02/13/2003
Permit Amount	:	\$3,000
Description	:	BUILD CHIMNEY CHASE

Comments :

PARCEL NO.: 270110096

PROTEST NO: 317

APPRAISER: RM

DATE: 6/30/06

ISSUE PRESENTED BY PROTESTOR: Equalization

INFORMATION PROVIDED BY PROTESTOR:

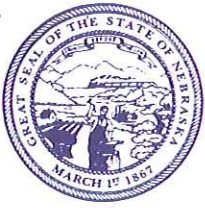
- ☐ None
- ☐ Appraisal by a credentialed Appraiser
- ☒ Selected data of similar properties
- ☐ Selected data of similar properties that have sold recently
- ☐ Purchase Agreement or other sale documentation for the property
- ☐ Other factors that affect the value of the property: _____
- ☐ Income, vacancy and expense data relating to the property
- ☐ Equalization data
- ☐ Other (explain) _____

INFORMATION ATTACHED FOR BASIS OF RECOMMENDATION:

- ☐ Sales data.
- ☐ Equalization data.
- ☐ Cost data/sales data used in determining value of the property.
- ☒ Other (explain) see attached

COMMENTS:

After reviewing the subject property and the information provided by the protestor, **no change** is recommended as the current assessed value is within a generally acceptable range for both valuation and equalization compared to similar properties and recent sales.



Nebraska Tax Equalization and Review Commission

PO Box 94732 • Lincoln NE 68509-4732 • (402) 471-2842 • FAX (402) 471-7720

September 13, 2006

Rebecca R. Winterfeld
5202 Ventura Dr.
Fremont, NE 68025

RE: Rebecca R. Winterfeld, Appellant, v. Dodge County Board of Equalization,
Appellee Case No. 06R-225.

The Commission has received the captioned appeal. A Notice in Lieu of Summons has been mailed to the Dodge County Board of Equalization. A copy of that document is enclosed for your records. If a response is filed a copy will be mailed to you.

Sincerely,

Wm. R. Wickersham
Chairperson

WRW/mjr

cc: Dodge County Board of Equalization